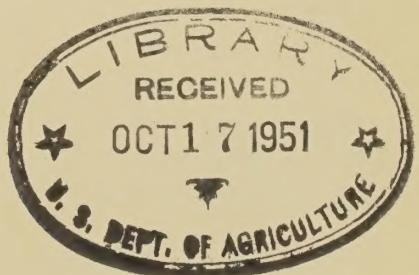


3
A GUIDE FOR DETERMINING

UNIFORM SYSTEM OF ACCOUNTS

TO BE APPLIED TO

REA TELEPHONE BORROWERS



FORWARD

This pamphlet is to be used as a guide by REA personnel to determine the proper system of accounts to be applied to REA Telephone Borrowers. For convenience, the material has been arranged by sections.

The first column headed "State and Commission" shows the name of the state and the name of the commission having jurisdiction over telephone companies therein. The second column headed "Uniform System of Accounts" shows the class of telephone company A, B, C and D and the uniform system of accounts to be applied, either Federal Communications Commission or state. The third column headed "Classification of Companies" shows either Federal Communications Commission or state. If FCC, refer to classification of telephone companies in Part 31 and 33 Uniform System of Accounts. For uniform systems of accounts prescribed by states, the minimum and maximum annual gross revenues are specified by class of telephone company.

<u>State & Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Connecticut</u> Public Utilities Comm. State of Connecticut Hartford, Connecticut	A,B,C,D - F.C.C.	F.C.C.
<u>Delaware</u> No Commission	A,B,C,D - F.C.C.	F.C.C.
<u>Maine</u> Maine Public Utilitie Comm. Augusta, Maine	A & B - F.C.C. C & D - State	A & B - F.C. C. C - 10M to 50M D - to 10M
<u>Maryland</u> Maryland Public Service Commission Munsey Bldg. Baltimore, Maryland	A,B,C,D - F.C. C.	F.C.C.
<u>Massachusetts</u> Massachusetts Department of Public Utilities Boston, Massachusetts	A,B,C,D - F.C.C.	F.C.C.
<u>New Hampshire</u> New Hampshire Public Service Commission Concord, N. H.	A,B,C,D - F.C.C.	F.C.C.
<u>New Jersey</u> State of New Jersey Depart- ment of Public Utilities Trenton, N. J.	A,B,C,D - F.C.C.	F.C.C.
<u>New York</u> New York Dept. of Public Service, State Division, Public Service Commission Albany, N. Y.	A,B,C - State (Similar generally to F.C.C.)	A - over 100M B - 50M to 100M C - 15M to 50M
<u>North Carolina</u> North Carolina Utilities Commission Raleigh, N. C.	A,B,C,D - F.C.C.	F.C.C.
<u>Pennsylvania</u> Pennsylvania Public Utilities Commission Harrisburg, Penn.	A & B - F.C.C. C - State	A & B - F.C. C. C - 10M to 50M

<u>State & Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Rhode Island</u> Rhode Island Public Utility Administration Providence, R. I.	A,B,C,D - F.C.C.	F.C.C.
<u>Vermont</u> State of Vermont Public Service Commission Montpelier, Vt.	A,B,C,D - F.C.C.	F.C.C.
<u>Virginia</u> Virginia State Corporation Commission Richmond, Virginia	A & B -State C & D - F.C.C.	F.C.C.

<u>State & Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Florida</u> Florida Railroad and Public Utilities Commission Tallahassee, Florida	A,B,C,D - F.C.C.	F.C.C.
<u>Georgia</u> Georgia Public Service Commission Atlanta, Georgia	A,B,C,D - F.C.C.	F.C.C.
<u>South Carolina</u> South Carolina Public Service Commission Columbia, South Carolina	A,B,C,D - F. C. C.	F.C.C.

<u>State and Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Alabama</u> Alabama Public Service Commission Montgomery, Alabama	A,B,C,D - F.C.C.	F.C.C.
<u>Kentucky</u> Kentucky Public Service Commission Frankfort, Ky.	A,B,C,D - F.C.C.	F.C.C.
<u>Mississippi</u> Mississippi Public Service Commission Jackson, Mississippi	A,B,C,D - F.C. C.	F.C.C.
<u>Tennessee</u> Railroad and Public Utilities Commission of the State of Tennessee Nashville, Tennessee	A,B,C,D - F.C.C.	F.C.C.

<u>State and Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Indiana</u> Indiana Public Service Commission Indianapolis, Indiana	A,B,C,D - F.C.C.	F.C.C.
<u>Michigan</u> Michigan Public Service Commission Lansing, Michigan	A,B,C,D - F.C.C.	F.C.C.
<u>Ohio</u> Ohio Public Utilities Comm. Columbus, Ohio	A,B,C - State D - None D - Use F.C.C.	A - Over 100M B - 50M to 100M C - 10M to 50M D - - to 10M
<u>West Virginia</u> Public Service Commission of West Virginia Charleston, W. Va.	A & B - State C & D - F.C.C.	F.C.C.

<u>State and Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Illinois</u> Illinois Commercen Commission Springfield, Illinois	A,B - ICC C,D - State	A - Ex-100M B - 50M to 100M C - Less - 10M D - 10M to 50M
<u>Iowa</u> No Commission	A,B,C,D - F.C.C.	F.C.C.
<u>Michigan</u> Michigan Public Service Commission Lansing, Michigan	A,B,C,D - F.C.C.	F.C.C.
<u>Wisconsin</u> Public Service Commission of Wisconsin Madison, Wisconsin	A,B - F.C.C. C - State	10M to 50M

<u>State and Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Minnesota</u> Minnesota Railroad and Warehouse Commission St. Paul, Minnesota	A,B - F.C.C. C,D,E - State	C - 10M to 50M D - 4M to 10M E - Less - 4M
<u>North Dakota</u> North Dakota Public Service Commission Bismarck, N. D.	A,B,C,D - F.C.C.	F.C.C.
<u>South Dakota</u> South Dakota Public Utilities Commission Pierre, S. D.	A,B,C,D - F.C.C. to be applied subject to State Commission's approval. State sys. a/c's outmoded	F.C.C.

<u>State & Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Colorado</u> Public Utilities Commission of the State of Colorado Denver, Colorado	A,B - F.C.C. C,D - State, out of print	F.C.C.
<u>Kansas</u> Kansas State Corporation Commission Topeka, Kansas	A,B - F.C. C. C,D - State in process preparation, refer to file	F.C.C.
<u>Nebraska</u> Nebraska State Railway Commission Lincoln, Nebraska	A,B - F.C.C. C,D - State	F.C.C. 15M to 50M
<u>Wyoming</u> Public Service Commission of Wyoming Cheyenne, Wyoming	A,B,C,D - F.C.C.	F.C.C.

<u>State and Commission</u>	<u>Uniform System of Accounts</u>	<u>Classification of Companies</u>
<u>Arkansas</u> Arkansas Public Service Commission Little Rock, Arkansas	A,B,C,D - F.C.C.	F.C.C.
<u>Louisiana</u> State of Louisiana Public Service Commission Baton Rouge, La.	A - F. C. C. B,C - State	F.C.C. B - 15M to 50M C - 5M to 15M
<u>Missouri</u> Missouri Public Service Comm. Jefferson City, Missouri	A,B,C,D - F.C.C.	F.C.C.
<u>Oklahoma</u> Oklahoma Corporation Commission Oklahoma City, Okla.	A,B,C,D - F.C.C.	F.C.C.

State and CommissionUniform System of
AccountsClassification of
CompaniesCalifornia

Public Utilities Commission
State of California
San Francisco, California

A,B,C,D - State

A - Ex. 100M
B - 100M to 250M
C - \$1,500 to 100M
D - Not ex. \$1,500

Idaho

Idaho Public Utilities Comm.
Boise, Idaho

A,B,C,D - F.C.C.

F.C.C.

Montana

Board of Railroad Commissioners
of State of Montana
Helena, Montana

State-Refer to
file

Refer to file

Nevada

Public Service Commission
of Nevada
Carson City, Nevada

A,B,C,D - NARUC
out of print

Oregon

Public Utilities Commissioner
of Oregon
Salem, Oregon

A,B - F.C.C.
C,D - State

F.C.C.
C - 25M to 50M
D - 10M to 25M

Utah

Public Service Commission
of Utah
Salt Lake City, Utah

A,B - F. C. C.
C,D - State out of
print

Washington

Washington Public Service
Commission
Olympia, Washington

A,B,C - F. C. C.
D - State

F.C.C.
D - 15M to 25M

State and Commission

Uniform System of
Accounts

Classification of
Companies

Arizona

Arizona Corporation
Commission
Phoenix, Arizona

A,B,C,D - F.C.C.
Refer to file

F.C.C.

New Mexico

New Mexico State Corporation
Commission
Santa Fe, New Mexico

A,B,C,D - F.C.C.

F.C.C.

Texas

No Commission

A,B,C,D - F.C.C.

F.C.C.

